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EXTRAORDINARY

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प्राविकार मे प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

INCOME-TAX

New Delhi, the 21st December 1967

S.O. 4588.—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. These rules may be called the Income-tax (Sixth Amendment) Rules, 1967.
2. In the Income-tax Rules, 1962, in rule 3, sub-clause (ia) of clause (1) of the Explanation shall be re-numbered as sub-clause (ib) thereof, and before sub-clause (ib) as so re-numbered, the following sub-clause shall be inserted, namely:—
 “(ia) where the accommodation is provided by the Reserve Bank of India to any person employed by it, an amount equal to one-tenth of the salary due to such person in respect of the period during which the said accommodation was occupied by him during the previous year;”.

[No. 163/F. No. 3(38)67/TPL.]

V. RAMASWAMI IYER, Secy

(1879)

